IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE EIGHTH DAY OF JUNE
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO : 23310 of 2000

Between:

M/s. Hyderabad Chemical Products Limited, A-24/25, Assisted Industrial Estate, rep. by its Director, Mr. N. Sukumar. Balanagar, Hyderabad - 500 037.

..... PETITIONER

AND

1 The Assistant Commercial Tax Officer (C/A) Ramachandrapuram Observation Point
Kolanka, East Godavari District.
2 The Deputy Commissioner (CT),
Kakinada, East Godavari District.
3 The Commissioner of Commercial Taxes, Government of
A.P. Nampally, Hyderabad.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to to issue a Writ or Order or direction more particularly one in the nature of a Writ of Mandamus declaring the action of the 1st Respondent in detaining consignment of 5 drums of Cypermethrin Liquid Technical being transported in Lorry No. AP5T-3544 by the Petitioner to its branch at Yanam in Pondicherry by his detention order dated 29-9-2000 as illegal, high-handed and without jurisdiction and consequently direct the 1st Respondent to release the consignment forthwith and also interdict the 1st Respondent from detaining future consignments of the Petitioner under transport to Yanam as per law and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstance of the case.

Counsel for the Petitioner:MR.P.SRINIVASA REDDY

Counsel for the Respondent No.: SPL GP FOR TAXES

The Court made the following :

O r d e r: (Per BRSR, J)

It is brought to our notice that pursuant to the directions of this Court, the goods were released in favour of the writ petitioner subject to the condition of furnishing bank guarantee.

It is brought to our notice that similar writ petitions involving similar questions were disposed of by this Court with a direction to consider the release of the bank guarantee depending upon the result of the assessment order passed by the Department by the original or appellate or revisional authority.

Following the said order, this writ petition is disposed of directing the respondents to consider the claim of the petitioner to release the bank guarantee furnished by him in lieu of the release of goods in accordance with the orders passed by the appellate authority.

It is stated that the appellate authority has granted the said relief to the writ petitioner and as on today there is no liability to pay any tax by the writ petitioner and therefore, he is entitled to take return of the bank guarantee. This aspect of the matter shall be enquired into and verified by the authorities and it is needless to direct the authorities to release the bank guarantee if there is no liability of tax as against the writ petitioner as on today.

The writ petition is accordingly disposed of. No costs.

B.Sudershan Reddy, J.

8th June, 2005

Ramesh Ranganathan, J.

grr